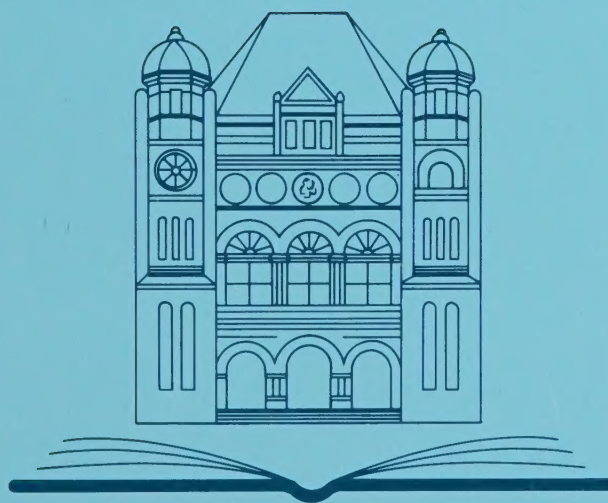


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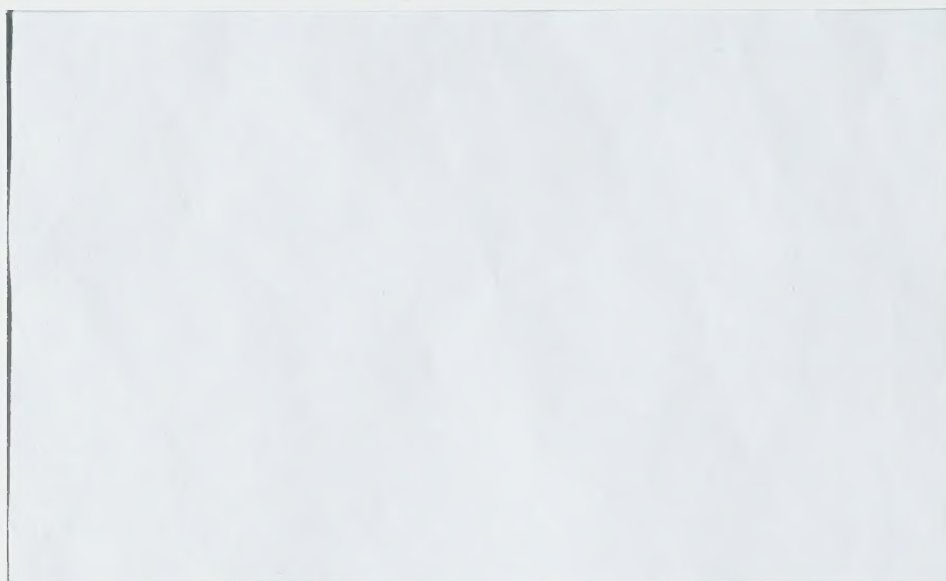
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REVIEW PROCESS IN ONTARIO \***

*Current Issue Paper #173*



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## **RESTRUCTURING THE ESTIMATES REVIEW PROCESS IN ONTARIO \***

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May 1996




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## INTRODUCTION

The provincial government plays a fundamental role in the economic and social life of Ontario. The province had revenues of \$46,786 million and a deficit of \$9,308 million for 1995-96.<sup>1</sup> Its sixteen ministries and approximately 700 agencies, boards, and commissions deliver a myriad of programs to people throughout the province.<sup>2</sup>

Accountability for the expenditure of public funds and effectiveness in the management of government have been predominant concerns of politicians and public administrators for several decades. Many questions have been raised about fiscal accountability, about how the government of the day is responsible for the effective expenditure of public funds, and about how that responsibility is ensured and evaluated. Some of the questions have included the following: Are Ontarians receiving value for money for their tax dollars? Are the government's objectives being realized through these expenditures? Is policy implementation and the management of government programs effective?

This paper focuses on efforts to promote accountability in one component of the budget and fiscal cycle — the review of the Estimates. These are the ministries' detailed spending plans for the fiscal year which are reviewed by the Legislature. The paper examines various reports on improving the estimates process, the creation of the Standing Committee on Estimates, and changes in government financial planning processes to see how this process has evolved.

## Parliamentary Democracy and Financial Accountability

The Provincial Auditor summarized the overall framework for financial accountability:

In our system of government, elected members of the Legislature are accountable to the people of the Province. In turn, elected members hold the Government of the day to account for its proposed policies and plans and for its subsequent performance. Initially, the Legislature examines and approves what the Government intends to do. It authorizes the collection of revenue and other means of financing, and approves the ways in which the Government proposes to spend the funds raised. It then reviews how well the Government has carried out the approved policies and plans.<sup>3\</sup>



At each stage of the fiscal cycle, the Legislature has developed specific mechanisms to examine and debate the government's fiscal plans and performance. The Auditor identified the primary vehicles through which the Legislature exacts accountability:

The government requires the approval of the Legislature for the funds it intends to spend for each fiscal year. As a first step in requesting such approval, the government tables, near the start of each fiscal year, an annual *Budget* outlining in general terms its proposed plans for the year. Shortly thereafter, the government tables detailed *Expenditure Estimates* which outline each ministry's spending proposals on a program by program basis.<sup>4</sup>

The Budget provides the basis for the Government's financial and spending plans, and includes information such as tax proposals and the fiscal plan. The Treasurer tables the Budget in the House and approximately two weeks may be allocated for debate on its provisions. Review of the Estimates provides the opportunity for Members to scrutinize the government's spending plans in detail. This paper will focus on changes in this review of estimates.

## The Annual Estimates

The Estimates detail the annual operating and capital spending requirements of the ministries and "constitute the Government's formal request to the Legislature for the approval of the expenditures involved."<sup>5</sup> The proposed expenditures, broken down by program, activity and branch, specify the operating and capital spending requirements of the ministries for the fiscal year.<sup>6</sup> The annual expenditures are granted when the *Supply Act* is passed. This act authorizes payment out of the Consolidated Revenue Fund of all Estimates concurred in for the balance of the fiscal year.<sup>7</sup> Additional funds may be appropriated through Interim Supply, Special Warrants, Treasury Board Orders, Supplementary Estimates, and Statutory Appropriations.

The Estimates are fundamental to the Legislature's overall financial accountability. According to the Provincial Auditor, "an effective review of the ministries' proposed spending plans is critical if the Legislature is to hold the government accountable for its management of the public purse."<sup>8</sup> Another leading commentator argues that:

The real value of estimates lies in the preparation that ministers and civil servants must make for them: no one is certain what the opposition will



ask, and the government must be prepared to explain and justify its policies at length in a very public forum . . .

As is generally the case with parliamentary accountability, the estimates debates themselves are normally far less effective in fostering accountability than the fear engendered in government by their mere existence.<sup>9</sup>

## REFORMING THE ESTIMATES REVIEW PROCESS

Graham White in *The Ontario Legislature* emphasized "the Legislature's almost complete lack of control over government spending and financial policy" prior to the creation of a committee with a specific mandate to consider the Estimates.<sup>10</sup> Since the late 1970s, various reports have addressed the need for improving the Estimates review process to enhance accountability. The time consuming nature of the process, limited availability of resources, the need to improve the presentation of background information, and the fact that particular ministries' Estimates may be examined in depth infrequently, have been identified as major problems.

Concern about such deficiencies has not been limited to Ontario. The 1993 *Report of The Liaison Committee On Committee Effectiveness* identified problems in the federal Estimates review process. It noted "the unanimous view of government and opposition Members that holding meetings on the Estimates has no utility has been graphically demonstrated by the dramatic decline in the number of meetings scheduled."<sup>11</sup>

## Reports on Estimates Reform

During the 1980s, reports from the Standing Committees on Procedural Affairs, Public Accounts, Procedural Affairs, Agencies, Boards and Commissions, Finance and Economic Affairs, and the Legislative Assembly, as well as from the Provincial Auditor and the Ministry of Treasury and Economics, all identified the need for significant change. A consistent recommendation was that the responsibility for reviewing the Estimates be reorganized as follows:

In general, the path to improved accountability was seen to lie in the establishment of a committee (or committees) with stable membership who could develop expertise in financial issues, with qualified non-partisan research staff, and with sufficient resources to



take an in depth look into Government financial plans.<sup>12</sup>

The Procedural Affairs Committee's 1980 report entitled *Proposals For A New Committee System* referred to the Estimates process as "the most serious problem of the Ontario committee system."<sup>13</sup> According to this report: "The fact that members prefer to spend time allocated to estimates in policy discussions and in raising constituency problems necessarily means that very little time is used for evaluating the dollars set out in the estimates, that is, the spending decisions underlying policy. In turn, this means that financial accountability to Parliament is extremely limited."<sup>14</sup> The Committee stressed the need for the examination of planned expenditures prior to the disbursement of funds and recommended that the Estimates be referred to a Finance and Economic Affairs Committee for financial scrutiny.<sup>15</sup>

The Ministry of Treasury and Economics released a discussion paper in 1985, entitled *Reforming The Budget Process*. It recommended that a new committee, a Standing Committee on Economic and Fiscal Affairs, be responsible for considering "reform of the Estimates procedures."<sup>16</sup> In addition to a single committee to review the Estimates, it was suggested that the limited resources available to Members be improved and that steps should be taken to ensure that the necessary briefing documentation on government programs is available to the committee to assist and promote informed debate.<sup>17</sup> The Standing Committee on Finance and Economic Affairs was established the next year, but its mandate did not address responsibility for the Estimates review process.

The Provincial Auditor's *Annual Report, 1987* reviewed the concerns surrounding the Estimates review process during the 1980s and concluded: "Far from being effective, however, the process of Estimates review is sadly deficient."<sup>18</sup> Members themselves have commented that "government has become so large and complex that it is unrealistic to expect the Legislature to review all expenditures."<sup>19</sup> The Auditor concluded that "the perception of the Estimates process was unanimously negative."<sup>20</sup> A number of specific problems were noted:

- Estimates are always considered during the fiscal year to which they apply, often late in the year. This means that much of the debate on spending takes place after the fact.
- The backlog that develops in the review process at the end of the session may result in some Estimates receiving a cursory review or in not being considered at all.
- The time allocated to the Estimates review process is insufficient for a meaningful review.



- During the hearings Members tend to concentrate on constituency matters and broad policy matters rather than on the scrutiny of government spending. This was attributed in part to the difficulty in interpreting the information provided in the Estimates books.<sup>21</sup>

The Auditor argued that:

- A separate committee be established to review a selected number of Estimates; and
- The Estimates review process be coordinated with the work of the Standing Committee on Public Accounts. The Committee would ensure that proposed expenditures are subject to the Estimates review process. Later, the actual expenditures would be audited by the Provincial Auditor and commented on in the Auditor's annual report to the Legislature. These comments would be subsequently examined by the Standing Committee on Public Accounts.<sup>22</sup>

In 1988, the Standing Committee on Public Accounts issued a special report on the Estimates process. The Committee's foremost recommendation was for the creation of a Standing Committee on Estimates to conduct an annual in-depth scrutiny of selected ministry Estimates.<sup>23</sup> In addition, the Committee recommended that:

- A procedure should be developed for the selection of ministries to be reviewed;
- The hearings should be scheduled early in the fiscal year;
- The Committee should have the authority to recommend the reallocation of funding within each vote;
- The Ministries selected should prepare briefing packages for the Committee hearings; and
- Research staff should be provided to assist the Committee during the hearings.<sup>24</sup>

## **A New Estimates Committee**

Amendments to the *Standing Orders* in 1989 provided for the establishment of a Standing Committee on Estimates.<sup>25</sup> It is an all party committee and the Committee Chair and Vice Chair are members of the third party. The Estimates are presented to the House following the tabling of the Budget and referred to

the Standing Committee on Estimates. The Committee's role and responsibilities include the following:

- In any calendar year, the Committee is to consider the Estimates of not fewer than 6 and not more than 12 ministries or offices.
- No Estimates will be considered in the Committee while any matter relating to the same policy field is being considered in the House.
- All other Estimates not selected for consideration by the Committee are deemed to be passed by the Committee and are reported back to the House.
- The Committee presents one report (with respect to all of the Estimates and Supplementary Estimates that were considered), no later than the third Thursday in November of each calendar year.
- The Minister or person(s) answerable for the Estimates considered by the Committee provides each member of the Committee and the Clerk of the Committee with advance briefing material (Estimates Briefing Books).
- The Committee has the authority to recommend changes to the tabled Estimates process in its report to the House.
- An Order of Concurrence is placed on the Orders and Notices paper for each of the Estimates reported from the Committee. A maximum of 6 hours is allotted for debate at a later meeting on the Orders of Concurrence. At the expiration of 6 hours (or when all members who wish to take part in the debate have spoken, whichever comes first), the Speaker puts every question necessary to dispose of the Order of Concurrence in Supply for each of the ministries and offices named in the Committee's report. No amendment to any question may be moved. Such debate is in the House with the Speaker in the chair and subject to the normal Standing Orders.<sup>26</sup>

Additional amendments were made at that time on how the Estimates review process would work:

- The Estimates considered are to be selected by the Committee in two rounds: members of the Official Opposition party choose first, members of the third party choose second, and members of the Government choose third.



- The time allotted for the consideration of the Estimates of each ministry or office is to be determined by the members of the Committee who selected such Estimates.
- All Estimates not selected for consideration by the Committee are deemed to be passed by the Committee and are to be reported back to the House.
- The Committee is to present one report, with respect to all of the Estimates considered, no later than the third Thursday in November of each calendar year.<sup>27</sup>

The Minister and ministry staff are called before the Committee to present and defend their Estimates. After their opening comments, responses by all opposition Members follow. Seated at the front, facing the Committee, are: the Minister, Deputy Minister, Chair, Clerk, and Legislative Research and Hansard staff. Ministry officials are located in the visitors' area and are called to the witness table (which is opposite the front table) to respond to the Committee's questions. If they are unable to provide the necessary information, the Minister takes the request on advisement and must endeavour to respond prior to the completion of the hearings.

The ministries are required to provide background material in compliance with a prescribed format as set out in the *Standing Orders* and supplemented by the Ministry of Finance's *General Guidelines* for hearings. Under the *Standing Orders*:

S.63: The minister or person answerable for the Estimates considered by the Standing Committee on Estimates shall provide each member of the Committee and the Clerk of the Committee with advance briefing material which shall include such information as growth rates, interim expenditures for the previous fiscal year, and an explanation of the programmes and funding by particular item.<sup>28</sup>

The *General Guidelines* were designed to provide direction to ministries and to promote consistency in the presentation of the Estimates documentation. The comprehensiveness of the briefing material is of fundamental importance to the hearings process. According to the Provincial Auditor: "A progressive feature of the new Estimates procedure is that Estimates briefing books provided to the Committee members must now include more detailed information . . ."<sup>29</sup>

The Management Board Secretariat reviewed the 1989/90 briefing books and identified significant disparities in their style and content. Revisions to the *General Guidelines* were introduced in 1990 to ensure consistency in reporting the required information:

- improved descriptions of the mandate, purpose or objectives of the Program or Activities within the Program;
- a status report on initiatives under way for each major Activity;
- financial analyses of Activities including explanations for significant expenditure changes; [and]
- a listing of major capital projects showing the funding allocation, timeframe, and expected results for each project.<sup>30</sup>

In the preparation of the *General Guidelines* each year, the Expenditure Management and Reporting Branch of the Ministry of Finance consults with the Government House Leader's Office and the Standing Committee on the Estimates.<sup>31</sup>

## Evaluation of the Estimates Committee's Effectiveness

In 1995, the Office of the Provincial Auditor conducted a review "to determine whether the 1989 revisions to the estimates review process have resulted in the anticipated improvement in the Legislature's ability to scrutinize and evaluate the ministries' proposed spending plans."<sup>32</sup> The Auditor concluded that "the new Standing Committee on Estimates has resulted in some improvement in the estimates review process . . ."<sup>33</sup> However, based on a survey of Members "it was still not very effective in ensuring that the ministries' proposed spending plans receive appropriate scrutiny."<sup>34</sup> Improvements were necessary in two areas:

- the legislative review should be timed in such a way that the results of the MPPs' deliberations can influence the government's decision making; and
- those ministries selected for review should provide future-oriented business plans, better information on performance actually achieved and expected, and descriptions of how legislative objectives will be met.<sup>35</sup>

The Auditor suggested that the business plans would include the ministries' strategic priorities, initial estimates of program expenditures, outstanding ministry issues, and expected program results.<sup>36</sup> For example, Alberta has introduced business planning



to streamline government functions, reduce costs, increase and improve service (or output), and refocus government service on essentials and improve accountability based on measurable outcomes. They also increased the planning framework from one year to three years.<sup>37</sup>

Each ministry in Alberta was required to prepare a plan which included "a vision or mission statement, goals, objectives, and strategies. The central motivator of each plan was its three-year budget and how it was going to achieve it's [*sic*] allotted reduction."<sup>38</sup>

Incorporating business plans "would involve the Standing Committee redirecting its attention from focusing on expenditures already committed to reviewing ministry 'business plans' for the forthcoming year."<sup>39</sup> These changes would "direct Committee deliberations toward providing the respective ministers with specific pre-budget input on such issues as the relative effectiveness of ministry programs, concerns over program results given the costs incurred, and possible service delivery modifications or alternatives."<sup>40</sup>

A 1985 Ministry of Treasury and Economics report had earlier recommended that "legislative scrutiny of the Estimates could focus on only four or five ministries per year. Systems could be put in place so that each ministry would be examined in depth at least every five years."<sup>41</sup> However, the Standing Committee on Estimates currently selects ministries for consideration on a rotating basis among the caucuses. As a result, some ministries may receive more consideration over the years than others.

## **ESTIMATES PLANNING WITHIN THE GOVERNMENT**

This section of the paper outlines the timetable, formal requirements and stages involved in both annual fiscal planning and in the preparation of the Estimates within Ministries and the government as a whole. Major changes are presently being considered to this overall structure and to the way the Estimates are to be prepared within it; however, detailed information on how these changes will be implemented is not yet available. Other considerations, of course, are at work in these general trends than accountability to the Legislature. Key changes in government financial planning have been driven by the goal of expenditure reduction and by the concentration of financial control within the central agencies of the Ministry of Finance and Management Board.

## Annual Financial Planning Procedures

The government's annual expenditure and allocation planning process has been based on four main steps through the 1990s: broad strategic direction, development of fiscal and management strategy, finalization of the fiscal plan, and implementation. These steps are carried out by three bodies providing central leadership: Policy and Priorities Board representing "priority setting and policy management", Treasury Board representing "fiscal planning and expenditure management", and Management Board representing "operational and public service management".<sup>42</sup>

- Policy and Priorities Board has been responsible for establishing objectives and strategy, and setting the overall agenda for fiscal planning;
- This agenda (e.g., expenditure reduction in recent years) was reflected in instructions sent out by the Ministry of Finance to the ministries, and these instructions provided the basis for the preparation of the Estimates by the ministries;
- The ministries' "draft" Estimates were forwarded to Management Board for final determination; and
- The summary of the Estimates were sent to Policy and Priorities Board, and Cabinet prior to the annual Budget process.<sup>43</sup>

The following table provides a breakdown of the annual planning schedule followed from the initial stages of the planning process through to the vote on the Estimates.



**ESTIMATES TIMETABLE (1994)**

June - July	Implementation of current year Budget Plan
August	Start of next year's planning process Internal fiscal update
September	Macro fiscal targets determined by Cabinet <ul style="list-style-type: none"><li>- Deficit target</li><li>- Overall expenditure growth rate (new initiatives, macro funding and overall expenditure reduction target)</li><li>- Revenue targets</li></ul>
October - November	Instructions to ministries re: <ul style="list-style-type: none"><li>- New initiatives</li><li>- Expenditure reduction exercises</li><li>- Base budgets</li></ul>
December	Cabinet review of new initiative proposals and expenditure reduction proposals Capital Plan reviewed by Treasury Board
January - February	Treasury Board review of Base Budgets Public consultation on Provincial Budget
March - April	Budget and printed Estimates tabled in the Provincial Parliament
May - June	Standing Committee on Estimates Review of Ministry Estimates
September - October	Estimates vote in the Provincial Parliament

Source: Ontario, Ministry of Finance, *Expenditure And Allocation Process - Province of Ontario* (Toronto: The Ministry, 21 January 1994).

## New Planning Approach

The Ontario Financial Review Commission was established in July 1995 with representation from the accounting profession and from the broader business community. It was directed "to advise on ways of improving Ontario's financial management, making financial reporting easier to understand, and strengthening accountability."<sup>44</sup> The Commission developed a framework for forecasting revenues and planned spending, improving the financial management of government, and reporting on the government's financial position in a timely manner.<sup>45</sup>

The Commission recommended:

- that government adopt a prudent planning framework which encourages cautious forecasting and better expenditure planning;
- that government and all its ministries and agencies be required by legislation to prepare annual business plans that:
  - outline goals and priorities;
  - explain targets for assessing effective and efficient performance and outline how progress towards them will be measured;
  - report on progress toward established goals and explain the reasons for any changes in the plan; and
  - cover the upcoming fiscal year and following two years;
- that the government move to change and speed up the legislative process so that ministry plans can be reviewed early enough to have meaningful input, the Budget is tabled before the start of the fiscal year, and spending authority is put before the Legislature immediately.<sup>46</sup>

Based on "a belief that the Legislature is the proper forum for public accountability," the Commission recommended making the business plans available to a Legislative committee which would conduct reviews with the objectives of improving performance and strengthening accountability.<sup>47</sup>

The government has moved to adopt a business planning approach which will be tested during the preparation of the 1996-1997 Estimates.<sup>48</sup> The province released its first set of Business Plans in May 1996 for the ministries, the Office of Francophone Affairs, the Ontario Native Affairs Secretariat, and the Office Responsible for Women's Issues. These documents define the province's core areas of business and responsibilities, strategies for change, and proposed performance measures to be followed in the evaluation of service delivery. Whether the plans will be referred to the Standing Committee on Estimates is not yet publicly known.

## CONCLUSION

This paper has reviewed one crucial element of fiscal accountability—the evolution of the Estimates process during the 1980s and 1990s. The creation of the Standing Committee on Estimates in 1989, and subsequent reforms to how it works, were important steps in addressing concerns that the legislative review of the government’s detailed spending plans was not effective. Most recently, there has been considerable discussion and movement towards a business plan approach for developing ministries’ Estimates. How this approach is actually implemented, and what effect it will have on fiscal accountability, will be key questions for future analysis.



## NOTES

- <sup>1</sup>. Ontario, Ministry of Finance, *1995 Fiscal and Economic Statement* (Toronto: The Ministry, 1995), p. 59, 1995-96 Fiscal Plan: Reconciliation to PSAAB. (Public Sector Accounting and Auditing Board.)
- <sup>2</sup>. Ontario, Public Appointments Secretariat, *Guide to Agencies, Boards and Commissions* (Toronto, The Secretariat, 1994), p. 3.
- <sup>3</sup>. Ontario, Office of the Provincial Auditor, *Annual Report, 1987* (Toronto, The Office, 1987), p. 7. There are several references in this paper to the annual reports of the Ontario Provincial Auditor. For purposes of convenience, subsequent endnotes on these reports will refer to the annual report, year and page number only.
- <sup>4</sup>. *Annual Report, 1995*, p. 22.
- <sup>5</sup>. Ontario, Ministry of Finance, *Expenditure Estimates 1993-94* (Volume 1), p. v.
- <sup>6</sup>. Ibid.
- <sup>7</sup>. *Annual Report, 1987*, p. 8.
- <sup>8</sup>. *Annual Report, 1995*, p. 23.
- <sup>9</sup>. Graham White, *The Ontario Legislature* (Toronto: University of Toronto Press, 1989), p. 152.
- <sup>10</sup>. Ibid.
- <sup>11</sup>. Canada, Parliament, House of Commons, Liaison Committee, *Report of the Liaison Committee on Committee Effectiveness* (Ottawa: The Committee, 1993), p. 14.
- <sup>12</sup>. *Annual Report, 1987*, pp. 14 and 15.
- <sup>13</sup>. Ontario, Legislative Assembly, Standing Committee on Procedural Affairs, *Proposals for a New Committee System* (Toronto: The Committee, 1980), p. 12.
- <sup>14</sup>. Ibid., p. 13.
- <sup>15</sup>. Ibid., pp. 13-15.
- <sup>16</sup>. Ontario, Ministry of Treasury and Economics, *Reforming The Budget Process* (Toronto: The Ministry, 1985), p. 8.
- <sup>17</sup>. Ibid., p. 9.
- <sup>18</sup>. *Annual Report, 1987*, p. 10.
- <sup>19</sup>. Ibid., p. 14.

20. Ibid., p. 11.
21. Ibid., pp. 11, 12 and 13.
22. Ibid., p. 15.
23. *Annual Report, 1988*, p. 10.
24. Ontario, Legislative Assembly, Standing Committee on Public Accounts, *Special Report on the Estimates Process* (Toronto: The Committee, 1988), pp. 11 and 12.
25. *Annual Report, 1990*, p. 5.
26. Ontario, Ministry of Finance, Expenditure Management and Reporting Branch, Treasury Board, *Legislative Process For The Estimates And Supply Approval Process* (August 1993), pp. 2 and 3.
27. *Annual Report, 1989*, pp. 12 and 13.
28. Ontario, Legislative Assembly, *Standing Orders* (Toronto: Queen's Printer, 1992), s. 63.
29. *Annual Report, 1990*, p. 16.
30. Ibid., p. 17.
31. Ontario, Ministry of Finance, *General Guidelines For The 1994-95 Estimates Briefing Book* (Toronto: Treasury Board, The Ministry, 1994), p. 1.
32. *Annual Report, 1995*, p. 23.
33. Ibid.
34. Ibid.
35. Ibid., p. 24.
36. Ibid., p. 34.
37. Greg Flanagan, "Alberta Government Business Plans", *Management* 6:3 (Institute of Public Administration of Canada, 1995): 13.
38. Ibid.
39. *Annual Report, 1995*, p. 34.
40. Ibid., p. 24.

<sup>41.</sup> Ontario, Ministry of Treasury and Economics, *Reforming the Budget Process: A Discussion Paper* (Toronto: The Ministry, 1985), p. 9.

<sup>42.</sup> Ontario, Ministry of Finance, "Expenditure and Allocation Process - Province of Ontario" (Toronto: The Ministry, 21 January 1994), pp. 2 and 7.

This paper comprised the "speaking notes" used in a presentation to a delegation from the Chinese Ministry of Finance.

<sup>43.</sup> Ibid. (References to scheduling processes were made throughout the paper.)

<sup>44.</sup> Ontario, Legislative Assembly, *Hansard: Official Report of Debates*, 36th Parliament, 1st Session (20 November 1995): 858.

<sup>45.</sup> Ontario, Ontario Financial Review Commission (William H. Broadhurst, Chair), *Beyond the numbers: A new financial management and accountability framework for Ontario* (Toronto: The Commission, 1995), p. 15.

<sup>46.</sup> Ibid., pp. 2 and 3.

<sup>47.</sup> Ibid., pp. 1 and 30.

<sup>48.</sup> Mr. Gord Evans, Executive Coordinator of the Executive Council Office of Cabinet Office, 8 January 1996. Mr. Evans was speaking to staff as part of the Ontario Legislative Library's *In-house Discussions*. The series provides a forum for discussions with individuals that have a professional involvement with the Legislative Assembly of the Province of Ontario.





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